may make an irrevocable election to apply the exceptions retroactively.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of OMB approval.

Affected Public: Business or other forprofit organizations.

Estimated Number of Respondents:

Estimated Time Per Respondent: 1

Estimated Total Annual Burden Hours: 10.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

# **Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 7, 1998.

### Garrick R. Shear,

IRS Reports Clearance Officer. [FR Doc. 98–18747 Filed 7–14–98; 8:45 am] BILLING CODE 4830–01–P

#### **DEPARTMENT OF TRANSPORTATION**

# **Surface Transportation Board**

[STB Finance Docket No. 33595]

Delaware and Hudson Railway Company, Inc.—Acquisition and Operation Exemption—Consolidated Rail Corporation

**AGENCY:** Surface Transportation Board. **ACTION:** Notice of Exemption.

SUMMARY: The Board exempts from the prior approval requirements of 49 U.S.C. 10902 the acquisition and operation by Delaware and Hudson Railway Company, Inc. (D&H) of 1.7 miles of rail line in Lackawanna County, PA. D&H will acquire Consolidated Rail Corporation's (Conrail) Taylor Yard Industrial Track between milepost 135.84 and milepost 136.7. Included in this is the D&H segment of Conrail's Keyser Wye track between milepost 135.84 and milepost 136.37, which is parallel and adjacent to the subject portion of the Conrail Keyser Industrial Track

**DATES:** This exemption will be effective on August 14, 1998. Petitions to stay must be filed by July 30, 1998. Petitions to reopen must be filed by August 10, 1998.

ADDRESSES: An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33595, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423–0001. In addition, a copy of all pleadings must be served on petitioner's representative, Larry D. Starns, Esq., Leonard, Street & Deinard, 150 South Fifth Street, Suite 2300, Minneapolis, MN 55402.

#### SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, call, or pick up in person from: DC News & Data, Inc., 1925 K Street, N.W., Suite 210, Washington, DC 20006. Telephone: (202) 289–4357. [Assistance for the hearing impaired is available through TDD services at (202) 565–1695.]

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: June 29, 1998.

By the Board, Chairman Morgan and Vice Chairman Owen.

#### Vernon A. Williams,

Secretary.

[FR Doc. 98–18047 Filed 7–14–98; 8:45 am] BILLING CODE 4915–00–P

## **DEPARTMENT OF TRANSPORTATION**

Surface Transportation Board [STB Finance Docket No. 33608]

# Rock & Rail, Inc.—Lease and Operation Exemption—Royal Gorge Express, LLC

Rock & Rail, Inc., a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to lease from Royal Gorge Express, LLC, and to operate, approximately 11.75 miles of rail line in Freemont County, CO, between milepost 171.90, at Parkdale, and milepost 160.15, at Canon City.<sup>1</sup>

The transaction was scheduled to be consummated on or after July 6, 1998.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33608, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW, Washington, DC 20423–0001. In addition, a copy of each pleading must be served on Fritz R. Kahn, Esq., 1100 New York Avenue, NW, Suite 750, Washington, DC 20005–3934.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: July 8, 1998.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

#### Vernon A. Williams,

Secretary.

[FR Doc. 98–18851 Filed 7–14–98; 8:45 am] BILLING CODE 4915–00–P

#### **DEPARTMENT OF TRANSPORTATION**

Surface Transportation Board [STB Finance Docket No. 33622]

Royal Gorge Express—LLC— Acquisition and Operation Exemption—Union Pacific Railroad Company

Royal Gorge Express, LLC, a noncarrier, has filed a verified notice of

<sup>&</sup>lt;sup>1</sup>The lease of the line is subject to a permanent, irrevocable overhead trackage rights easement retained by the Union Pacific Railroad Company. See Royal Gorge Express, LLC—Acquisition and Operation Exemption—Union Pacific Railroad Company, STB Finance Docket No. 33622 (STB served July 15, 1998).